

FIRST REGULAR SESSION

[P E R F E C T E D]

SENATE BILL NO. 478

94TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR GROSS.

Read 1st time February 8, 2007, and ordered printed.

Read 2nd time February 12, 2007, and referred to the Committee on Ways and Means.

Reported from the Committee March 8, 2007, with recommendation that the bill do pass and be placed on the Consent Calendar.

Taken up March 26, 2007. Read 3rd time and placed upon its final passage; bill passed.

TERRY L. SPIELER, Secretary.

1927S.02P

AN ACT

To repeal section 313.820, RSMo, and to enact in lieu thereof one new section relating to excursion gambling boat admission fee revenues.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Section 313.820, RSMo, is repealed and one new section
2 enacted in lieu thereof, to be known as section 313.820, to read as follows:

313.820. 1. An excursion boat licensee shall pay to the commission an
2 admission fee of two dollars for each person embarking on an excursion gambling
3 boat with a ticket of admission. One dollar of such fee shall be deposited to the
4 credit of the gaming commission fund as authorized pursuant to section 313.835,
5 and one dollar of such fee shall not be considered state funds and shall be paid
6 to the home dock city or county. Subject to appropriation, one cent of such fee
7 deposited to the credit of the gaming commission fund may be deposited to the
8 credit of the compulsive gamblers fund created pursuant to the provisions of
9 section 313.842. Nothing in this section shall preclude any licensee from charging
10 any amount deemed necessary for a ticket of admission to any person embarking
11 on an excursion gambling boat. If tickets are issued which are good for more than
12 one excursion, the admission fee shall be paid to the commission for each person
13 using the ticket on each excursion that the ticket is used. If free passes or
14 complimentary admission tickets are issued, the excursion boat licensee shall pay

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

15 to the commission the same fee upon these passes or complimentary tickets as if
16 they were sold at the regular and usual admission rate; however, the excursion
17 boat licensee may issue fee-free passes to actual and necessary officials and
18 employees of the licensee or other persons actually working on the excursion
19 gambling boat. The issuance of fee-free passes is subject to the rules of the
20 commission, and a list of all persons to whom the fee-free passes are issued shall
21 be filed with the commission.

22 2. All licensees are subject to all income taxes, sales taxes, earnings taxes,
23 use taxes, property taxes or any other tax or fee now or hereafter lawfully levied
24 by any political subdivision; however, no other license tax, permit tax, occupation
25 tax, excursion fee, or taxes or fees shall be imposed, levied or assessed exclusively
26 upon licensees by a political subdivision. All state taxes not connected directly
27 to gambling games shall be collected by the department of
28 revenue. Notwithstanding the provisions of section 32.057, RSMo, to the
29 contrary, the department of revenue may furnish and the commission may receive
30 tax information to determine if applicants or licensees are complying with the tax
31 laws of this state; however, any tax information acquired by the commission shall
32 not become public record and shall be used exclusively for commission business.

33 3. Effective fiscal year ~~[2008]~~ **2009** and each fiscal year thereafter, the
34 amount of expenditures from funds derived from admission fees paid to a home
35 dock city or county, located in a home rule city with more than sixty thousand
36 three hundred but fewer than sixty thousand four hundred inhabitants or in a
37 county with a charter form of government and with more than two hundred fifty
38 thousand but fewer than three hundred fifty thousand inhabitants, shall not
39 exceed the revenue received by the home dock city or county from admission fees
40 for fiscal year ~~[2007]~~ **2008**. In the case of a new excursion gambling boat located
41 in a home rule city with more than sixty thousand three hundred but fewer than
42 sixty thousand four hundred inhabitants or in a county with a charter form of
43 government and with more than two hundred fifty thousand but fewer than three
44 hundred fifty thousand inhabitants, the provisions of this section shall become
45 effective two years from the opening of such excursion gambling boat and the
46 amount of expenditures from funds derived from admission fees paid to a home
47 dock city or county shall not exceed the average revenue received by the home
48 dock city or county from admission fees for the first two fiscal years in which such
49 excursion gambling boat opened for business. Effective fiscal year ~~[2010]~~ **2009**
50 and each subsequent fiscal year until fiscal year ~~[2015]~~ **2016**, the percentage of

51 revenue derived by a home dock city or county, located in a home rule city with
52 more than sixty thousand three hundred but fewer than sixty thousand four
53 hundred inhabitants or in a county with a charter form of government and with
54 more than two hundred fifty thousand but fewer than three hundred fifty
55 thousand inhabitants, from such admission fees used for expenditures other than
56 capital, cultural, and special law enforcement purpose expenditures shall be
57 limited to not more than thirty percent. Effective fiscal year [2015] **2016** and
58 each subsequent fiscal, the percentage of revenue derived by a home dock city or
59 county, located in a home rule city with more than sixty thousand three hundred
60 but fewer than sixty thousand four hundred inhabitants or in a county with a
61 charter form of government and with more than two hundred fifty thousand but
62 fewer than three hundred fifty thousand inhabitants, from such admission fees
63 used for expenditures other than capital, cultural, and special law enforcement
64 purpose expenditures shall be limited to not more than twenty percent.

65 4. After fiscal year [2007] **2008**, in any fiscal year in which a home dock
66 city or county, located in a home rule city with more than sixty thousand three
67 hundred but fewer than sixty thousand four hundred inhabitants or in a county
68 with a charter form of government and with more than two hundred fifty
69 thousand but fewer than three hundred fifty thousand inhabitants, collects an
70 amount over the limitation on expenditures of revenue derived from admission
71 fees provided in subsection 3 of this section, such revenue shall be treated as if
72 it were sales tax revenue within the meaning of section 67.505, RSMo, provided
73 that the home dock city or county shall reduce its total general revenue property
74 tax levy, in accordance with the method provided in subdivision (6) of subsection
75 3 of section 67.505, RSMo.

76 5. The provisions of subsections 3 and 4 of this section shall not affect the
77 imposition or collection of a tax under section 313.822.

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